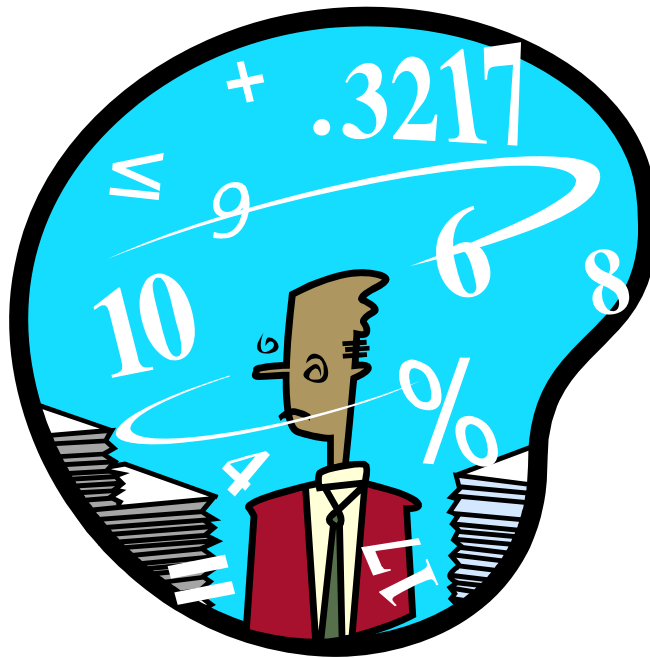


MEAL COUNTING SYSTEMS, CASHIERING AND CONSOLIDATION OF NUMBERS



CHAPTER 6

MEAL COUNTING SYSTEMS, CASHIERING AND CONSOLIDATION OF NUMBERS

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MEAL COUNTING SYSTEMS, CASHIERING AND CONSOLIDATION OF NUMBERS

This chapter discusses compliance with point of service regulations, cashiering procedures, and is the process for consolidating reimbursable meal counts to prepare and document the reimbursement claim.

Point of Service (POS) Meal Counts

All meal counting systems (electronic/automated, ticket, or roster/checklist) must provide POS Counts.

The POS is the point in the food service operation where it can be determined that a free, reduced price or paid meal meeting the meal requirements has been served to an eligible student.

The POS has two components:

- Identification of the student and
- Identification of the reimbursable meal

It can occur in two different ways:

- Single location – student identification and reimbursable meal identification occur at the same location at the end of the serving line.
- Multiple locations – student identification occurs at the beginning of the line and reimbursable meal identification occurs at the end of the serving line.

The POS must count reimbursable meals each day by eligibility category without overt identification. At all times, when paying, and at mealtime, the anonymity of free and reduced-price recipients is protected.

Students must be counted one at a time as they come through the line. Tickets or bar-coded cards may not be handed in by the teacher in a group; this would not be POS.

Several Common Meal Counting Systems are described below:

- Automated/Electronic System
The automated/electronic system is where children deposit money into their school meal account daily, weekly, monthly, or by semester. All children are assigned an account number by using a bar code that is either on a plastic card or on a roster. As the children go through the line the bar code is scanned. Another option is to have students memorize their account number and either tell the cashier the number or data enter it on a key pad. The number of meals served each day by category (paid, free, and reduced price) is generated from the computer.

- **Roster/Checklist System**
The Roster/Checklist system refers to a list of eligible students used at the POS to record reimbursable meals served. The roster must be based on current and correctly approved free and reduced-price applications of all students enrolled in the school and must include paid students. Names (or codes) and eligibility categories of newly enrolled students must be added to the roster with the date noted on the roster. The roster must be coded to reflect eligibility categories of the students so that counts by category may easily be made, yet the student's eligibility category is not identifiable by anyone other than the food service personnel taking the count.

This system works well in small schools and is preferable over tickets for young children who have a tendency to misplace their tickets.

- **Coded Ticket/Token Description**
This system includes any kind of tickets or tokens which are presented by the students to the cashier to obtain a meal. Tickets must be coded to reflect eligibility categories of the students so that counts by category may easily be made, yet the student's eligibility category is not identifiable by anyone other than the cashier.

Here are some suggested methods for coding tickets:

- **Coding series**
Example: 1 through 1,999 free/2,000 through 3,999 reduced/4,000 through 5,999 paid.
- **Coding by student number**
Example: Number ending in 0, or in an odd or even number.
- **Coding by variations**
Example: Variations in signatures, placement of date, or ticket distributor such as Mary Smith, Mary J. Smith, and M. Smith.
- **Coding by subtle differences**
Example: Differences in printing such as capital letter, period, spacing of a line, or differences in underlining.
- **Coding by number of digits**
Example: Four digits for free, five digits for reduced price or six digits for paid.

Additional suggestions include changing the medium of exchange coding system yearly to prevent the use of a previous year's tickets and tokens. Do not use a single-symbol code such as A, B, C; X, Y, Z; or 1, 2, 3. Single-symbol codes are most easily recognized by students.

Color coding by category and single-symbol coding using obvious identifiers such as F,R,P are prohibited.

To determine if your school has an acceptable meal counting system, refer to page 6.4 and answer those questions.

Annual Renewal Requirements for POS

Upon renewal of site applications, the sponsor is required to describe the process for POS compliance and reimbursable meals. **If any changes occur during the year on POS, you must update your site sheets on CNP 2000.** The following statements and questions appear on the site applications and require descriptions:

- Describe how each child served a meal/milk is identified as free, reduced or full price. Please explain the coding used to identify students in each of the three categories.
- Describe where point of service meal/milk counts are taken. **It is acceptable to have the cashier at the beginning of the serving line. But, you must have an adult at the last station to check for a complete and reimbursable meal.**
- What happens on the line if a non-reimbursable meal comes through? **Students with non-reimbursable meals are not counted at the POS. The cashier may ask the student to return to the serving line to pick up the missing item(s).**

Cashiering Procedures and Consolidation of Numbers

The cashier performs a crucial task relating to accountability. Accountability in Child Nutrition Programs refers to being able to document or account for all meals served which is the basis for the schools reimbursement.

Each site must keep records of the following each day:

- Number of reimbursable meals served by category (see FS-4 on pages 6.6 and 6.7.
- Record of cash receipts for meals and a la carte (see daily cashier sample form pages 6.10 and 6.11)

Documentation such as daily meal count sheets, rosters, and daily cashier forms should be filed with the monthly consolidation and claim for reimbursement.

Internal controls ensure that claims for reimbursement are accurate. Two types of internal controls are required:

- Daily and monthly edit checks of the meal counts by category for each site (See RACS edit check form and instructions in the Edit Checks Chapter 7.)
- On-site reviews of counting and claiming procedures (See POS Counting Review on pages 6.8 and 6.9.)

Training is extremely important in the area of cashiering and accountability. Training should be given at the beginning of the school year and periodically as needed.

DO YOU HAVE AN ACCEPTABLE MEAL COUNTING SYSTEM?

To verify that your meal counting system is in compliance, read and answer the following questions. If the answer to any of these questions is “YES”, your counting system is NOT acceptable and must be revised.

1. Are claims based on meal counts taken in the morning in the classroom or at any other location before the meal is served?
2. Are claims based on attendance records?
3. Are meal counts based on the number of tickets/tokens sold and distributed or the number of meals paid for in advance?
4. Are the numbers of free and reduced-price eligible students at your school claimed daily, instead of the numbers of free and reduced-price meals actually served?
5. Are meal counts by category taken at the beginning of the serving line without an adult at the end checking that the meals served are reimbursable?
6. Are meal counts by category based on visual identification of students with no backup system available (e.g., checklists for persons not familiar with the students)?
7. Are meal counts based on tray or plate counts?
8. Are back-out systems used which subtract one number from the total count to get another number (e.g., subtracting the number of free and reduced-price meals from the total meals to get the number of paid meals)?
9. Does the meal count system allow anyone other than the required staff to know a student's eligibility category? You cannot use color coding or codes such as “F”, “R” or “P”. These codes are too obvious.
10. Is this a system that does NOT yield a reliable, accurate count of meals served by category?

NATIONAL SCHOOL LUNCH PROGRAM
INSTRUCTIONS FOR COMPLETING DAILY
MEAL COUNT RECORDS (FS-4)

Item Number

1. SCHOOL Enter school name and/or number.
2. CALENDAR MONTH Enter calendar month during which meals are served.
3. EDIT CHECK Fill in the blanks using student counts from Master lists and RACS. If the ADA is exceeded in any eligibility category any day, the meal count needs to be checked for accuracy and an explanation given on the back of the RACS form for that day. Refer to Chapter, page 7.9, for explanation of % attendance factor.
4. DATE Enter the date of every serving day during the month. Do not skip any lines.
5. DAY Days of meal service for the claim can be determined by using the number on the last line if no lines are skipped.
6. ADULT MEALS (a) Enter total number of paid adult meals.
(b) Enter number of meals eaten by adult food service employees (earned = only adult individuals that are working/assisting the NSLP directly).
7. STUDENT SECOND MEALS Enter total number of students purchasing a second meal (second meals are non-reimbursable).
8. EXCHANGE STUDENT MEALS (Exchange student meals are those meals served to students at no charge when they work in the lunchroom).
(a) Free - Enter total number of exchange meals served to students eligible for free meals.
(b) Reduced Price – Enter total number of exchange meals served to students eligible for reduced price meals.
(c) Regular Price - Enter total number of exchange meals served to students NOT ELIGIBLE for free or reduced price meals.
9. FREE Enter total number of meals served to students eligible for free meals. DO NOT include exchange meals in this column.
10. REDUCED PRICE Enter total number of meals served to students eligible for reduced meals. DO NOT include exchange meals in this column.
11. REGULAR PRICE Enter total number of meals at paid rate (if multiple meals costs at this site, enter prices charged in the column's heading). DO NOT include exchange meals in this column.
12. TOTAL MEALS Enter total number of meals served to all students and adults. This column agrees with the cashier's count of meals served. If the site keeps a tray count and it is not in agreement with the cashiers count, the tray count CANNOT be used for reimbursement.
13. OTHER REVENUE Enter the dollar amount of all revenue received from the sale of ala carte items - include milk sold separately to students and adults.

FS-4 DAILY MEAL COUNT RECORD

(1) SCHOOL	(2) MONTH	YEAR
------------	-----------	------

(3) For Edit Check Requirements for Current Month:

Number of Students Approved for Free Meals _____ X _____ (%attendance factor) = ADA _____
 Number of Students Approved for Reduced Price Meals _____ X _____ (%attendance factor)= ADA _____
 Enrollment – Free and Reduced Students =Paid Meals _____ X _____ (%attendance factor)= ADA _____

Date 4	Day 5	Adult Meals		Student Second Meals 7	Student Meals									Total Meals (student and adult) 12	Other* Revenue 13
					Exchange			Sold/Served							
		Free 8(a)	Red. Price 8(b)					Reg. 8(c)	Free 9	Red. Price 10	Regular Price 11				
					\$	\$	\$				\$				
	1														
	2														
	3														
	4														
	5														
	6														
	7														
	8														
	9														
	10														
	11														
	12														
	13														
	14														
	15														
	16														
	17														
	18														
	19														
	20														
	21														
	22														
TOTALS															

*Including a la carte and separate milk sales

Total Free (total of columns 8(a) + 9)	
Total Reduced Price 8(b) + 10)	
Total Regular Price 8(c) + 11)	
Total Number of Reimbursable Meals Served	

**NATIONAL SCHOOL LUNCH PROGRAM
INSTRUCTIONS FOR COMPLETING DAILY
MEAL COUNT RECORDS (FS-4)**

Item Number

1. SCHOOL Adams Elementary
2. CALENDAR MONTH January
3. EDIT CHECK

Free meals	200 students X (.95%) = 195
Reduced price meals	100 students X (.95%) = 95
Paid meals	300 students X (.95%) = 285

 The ADA is not exceeded in any category.
4. DATE Dates are entered 10-1 to 10-31. No lines were skipped.
5. DAY 21 days meals were served.
6. ADULT MEALS

(a) 45 for day 1 and 995 for the month
(b) 5 for day 1 and 99 for the month
7. SECOND STUDENT MEALS 18 for day 1 and 371 for the month
8. EXCHANGE

(a) Free: 2 for day 1 and 41 for the month
(b) Reduced Price: 3 for day 1 and 40 for the month
(c) Regular Price: 3 for day 1 and 42 for the month
9. FREE 173 for day 1 and 3712 for the month
10. REDUCED PRICE 75 for day 1 and 1521 for the month
11. REGULAR PRICE 232 for day 1 and 4949 for the month
12. TOTAL MEALS 556 for day 1 and 11,770 for the month
13. OTHER REVENUE \$10.25 for day 1 and \$294.33 for the month

Please note that on 10-30 the total number of meals served to students eligible for free meals exceeds the edit check requirements and this discrepancy must be investigated and explained on the back of RACS sheet.

FS-4 DAILY MEAL COUNT RECORD

SAMPLE

(1) SCHOOL Adams Elementary

(2) MONTH

JANUARY

YEAR Enter

(3)For Edit Check Requirements for Current Month:

Number of Students Approved for Free Meals 200 X Attendance Factor (.95%) = 190

Number of Students Approved for Reduced Price Meals 100 X Attendance Factor (.95%)= 95

Enrollment – Free and Reduced Students =Paid Meals 300 X Attendance Factor (.95 %) = 285

Date 4	Day 5	Adult Meals		Student Second Meals 7	Student Meals									Total Meals (student and adult) 12	Other* Revenue 13
		Exchange			Sold/Served										
		Free 8(a)	Red. Price 8(b)		Reg. 8(c)	Free 9	Red. Price 10	Regular Price 11							
								\$1.60	\$	\$	\$				
10-1	1	45	5	18	2	3	3	173	75	232				556	10.25
10-2	2	50	6	25	3	2	2	185	76	225				574	12.23
10-3	3	47	5	12	2	1	1	165	85	219				537	15.26
10-6	4	55	4	24	1	2	2	185	65	229				567	12.36
10-7	5	34	5	16	2	1	1	174	76	242				551	11.23
10-8	6	39	3	25	1	2	1	181	89	224				565	14.56
10-9	7	52	5	13	1	1	2	176	52	215				517	12.36
10-10	8	49	6	12	2	1	3	186	65	245				569	15.68
10-13	9	45	5	19	3	2	2	185	45	233				539	16.89
10-14	10	52	5	22	2	3	2	164	75	197				522	17.52
10-15	11	47	5	21	2	3	3	185	77	228				571	13.25
10-16	12	58	5	15	2	2	2	174	85	251				594	16.59
10-17	13	34	4	16	3	2	1	183	66	244				553	15.55
10-20	14	39	3	12	3	2	2	186	76	232				555	12.34
10-21	15	53	6	20	1	3	1	185	92	248				609	14.12
10-22	16	55	5	15	3	3	1	171	56	251				560	13.68
10-23	17	58	5	22	1	1	2	167	68	220				544	16.99
10-24	18	44	6	15	1	3	3	154	79	236				541	12.55
10-29	19	39	3	21	1	1	2	183	97	248				595	13.98
10-30	20	45	4	13	3	1	2	191*****	54	252				566	13.25
10-31	21	55	4	15	2	1	3	159	68	278				585	13.69
	22														
TOTALS		995	99	371	41	40	42	3712	1521	4949	= 11770			11770	294.33

*Including a la carte and separate milk sales
 ***** 191 exceeds the ADA of 190. This day's
 count must be investigated and explained on
 back of RACS sheet

Total Free total of columns 8(a) + 9	(41 + 3712)	3,753
Total Reduced Price 8(b) + 10	(40 + 1521)	1,561
Total Regular Price 8(c) + 11	(42 + 4949)	4,991
Total Number of Reimbursable Meals Served		10,305

POINT OF SERVICE COUNTING REVIEW

This is to be completed by **FEBRUARY 1** and kept on file in your office for review by the State Agency.
Only one review per monitor can be scheduled and completed per day.

- ☐ First Review
☐ Second Review

District No. _____ School Name _____

Cashier's Name _____ Date _____

School districts with two or more feeding sites are required to visit each site and complete one form for each cashier. Single site districts may complete this form, but are not required to. You must observe the process of selling tickets or collecting pre payments, identifying reimbursable meals at the Point of Service and cashiering procedures including preparation of the day's bank deposit at the end of the day. **Each cashier needs to be reviewed using a separate form.**

Application Approval and Master Lists

	Yes	No	N/A	Comments
1. Are applications approved correctly for this school?				
2. Does the master list/automated Point of Service system accurately reflect the correct eligibility status for all students?				
3. Does the master list (hardcopy or automated list) correctly document student withdrawals, transfers, new students or changes in eligibility status?				
4. Do students on the master list/automated POS match currently approved applications on file or students who are approved as categorically eligible?				

Meal Count System

	Yes	No	N/A	Comments
1. Is the meal count taken at the point in the food service operation where a determination can accurately be made that a reimbursable free, reduced-priced or paid meal has been served to an eligible child?				
2. Does the meal count system produce an accurate count of reimbursable meals (free/reduced-priced/paid) served to eligible children on a daily basis?				
3. Does the meal count process ensure that only one meal (lunch and/or breakfast) per child per day is claimed for reimbursement?				
4. Is the identification of free/reduced-priced and paid status adequately concealed during ticket issuance, payment collection and meal service?				
5. Are payment options and meal service made available to all students at the same location?				
6. Is there a trained backup cashier available when the primary cashier is not available?				
7. Does the school have a backup counting system in case of mechanical failure of an automated system?				

Meal Service

	Yes	No	N/A	Comments
1. Does an adult verify that the meals claimed for reimbursement meet meal pattern requirements?				
2. Are correct portion sizes served to all students consistent with the planned portion size indicated on the production record?				
3. Are employees knowledgeable of the regulations regarding reimbursable meals under offer vs. serve to correctly identify reimbursable meals if offer vs. serve is utilized at this site?				
4. If offer vs. serve is utilized at this site, does each student have the opportunity to select his/her own food items for a reimbursable meal?				

Meal Count Recording and Edit Checks

	Yes	No	N/A	Comments
1. Are meals served to student workers claimed in the appropriate free, reduced-priced or paid categories?				
2. Are charged meals reported and claimed on the day that the meals are served?				
3. Does the school perform edit checks daily and monthly?				
4. Are the meal counts claimed daily by eligibility category compared to the number of students approved for each category to assure that over claiming does not occur?				

If the review discloses problems with the feeding site meal counting or claiming procedures, the district shall ensure that the feeding site develops and implements a corrective action plan. The plan should be in writing and developed jointly by the child nutrition manager and POS reviewer. It should detail the corrective action necessary to bring the feeding site into compliance and assign responsibility for implementing the plan. The district must conduct a follow up on site review within 30 days to determine that the corrective action resolved the problem.

Write your corrective action plan here if applicable.

Cashier's Signature

Reviewer/Monitor Signature

Date

Date

DAILY LUNCH COUNTS – TO BE USED BY CASHIER

Date: _____
 School: _____

_____ Free Eligibles
 _____ Reduced Eligibles
 _____ Full-Priced Enrolled**
 _____ ADA Percentage

TRANSFER INFO TO THE DAILY MEAL COUNT RECORD

1. _____ Adult Paid Lunches – Cash _____ Advance Paid _____ Charge _____
2. _____ Adult Earned Lunches
3. _____ Student Second Lunches
4. _____ Subtotal – All Non-Reimbursable Lunches Served Today
5. _____ Student Full Priced Lunches – Cash _____ Advance Paid _____ Charge _____
6. _____ Student Full Priced exchange
7. _____ Student Free Lunches _____ Exchange
8. _____ Student Reduced Priced Lunches – Cash _____ Advance Paid _____ Charge _____ Exchange
9. _____ Subtotal – All Reimbursable Lunches Served Today

_____ Total Meal Count _____ Plate or Tray Count

Kitchen tray count and cashier's meal counts should match. If they do not match, the cashier's meal count by category is the only one acceptable for completing the Daily Meal Count Record and reimbursement claim. Call the supervisor if the meal count exceeds the number of free and reduced eligibles and enrolled full-priced students.

**Full-priced enrolled students are equal to the number of students with access to lunch minus the free and reduced eligibles.

DAILY CASH RECONCILIATION

	<u>Cost per Meal</u>		<u>Number of Meals</u>		<u>Revenue by type</u>
Student Second Meals	\$ _____	X	_____	=	\$ _____
Adult Lunches					
Cash	\$ _____	X	_____	=	\$ _____
Prepaid	\$ _____	X	_____	=	\$ _____
Charges Paid	\$ _____	X	_____	=	\$ _____
A la Carte Sales (milk, etc.)	\$ _____	X	_____	=	\$ _____
Second student meals, adult meals, a la carte sales subtotal (sales tax paid on this amount) \$ _____					
Full Priced Student					
Cash	\$ _____	X	_____	=	\$ _____
Prepaid	\$ _____	X	_____	=	\$ _____
Charges Paid	\$ _____	X	_____	=	\$ _____
Reduced Priced Students					
Cash	\$ _____	X	_____	=	\$ _____
Prepaid	\$ _____	X	_____	=	\$ _____
Charges Paid	\$ _____	X	_____	=	\$ _____
Student Meals Subtotal					\$ _____
Total Potential Cash					\$ _____
Actual Cash Deposited					\$ _____
Difference					\$ _____
<u>Ticket</u>	<u>Full-Priced</u>	<u>Reduced</u>	<u>Free</u>		
Ending Ticket No.	_____	_____	_____		
Beginning Ticket No.	_____	_____	_____		
Total Sold	_____	_____	_____		

Explain any difference in potential cash and actual cash amounts. Do not force figures to balance. Do not adjust meal counts to balance cash collected.

DAILY LUNCH COUNTS – TO BE USED BY CASHIERDate: Enter DateSchool: Adams Elementary

250 Free Eligibles
150 Reduced Eligibles
325 Full-Priced Enrolled**
.95 ADA Percentage

TRANSFER INFO TO THE DAILY MEAL COUNT RECORD

1. 50 Adult Paid Lunches – Cash 23 Advance Paid 25 Charge 2
 2. 5 Adult Earned Lunches
 3. 20 Student Second Lunches
 4. 75 Subtotal – All Non-Reimbursable Lunches Served Today
 5. 225 Student Full Priced Lunches – Cash 100 Advance Paid 122 Charge 3
 6. 4 Student Full Priced exchange
 7. 180 Student Free Lunches 178 Exchange 2
 8. 72 Student Reduced Priced Lunches – Cash 16 Advance Paid 55 Charge 0 Exchange 1
 9. 481 Subtotal – All Reimbursable Lunches Served Today

556 Total Meal Count 557 Plate or Tray Count *1 tray dropped

Kitchen tray count and cashier's meal counts should match. If they do not match, the cashier's meal count by category is the only one acceptable for completing the Daily Meal Count Record and reimbursement claim. Call the supervisor if the meal count exceeds the number of free and reduced eligibles and enrolled full-priced students.

**Full-priced enrolled students are equal to the number of students with access to lunch minus the free and reduced eligibles.

DAILY CASH RECONCILIATION

	<u>Cost per Meal</u>		<u>Number of Meals</u>		<u>Revenue by type</u>
Student Second Meals	\$ <u>1.90</u>	X	<u>20</u>	=	\$ <u>38.00</u>
Adult Lunches					
Cash	\$ <u>2.35</u>	X	<u>23</u>	=	\$ <u>54.05</u>
Prepaid	\$ <u>2.35</u>	X	<u>25</u>	=	\$ <u>58.75</u>
Charges Paid	\$ <u>2.35</u>	X	<u>2</u>	=	\$ <u>4.70</u>
A la Carte Sales (milk, etc.)	\$ <u>.25</u>	X	<u>30</u>	=	\$ <u>7.50</u>
Second student meals, adult meals, a la carte sales subtotal (sales tax paid on this amount) \$ <u>163.00</u>					
Full Priced Student					
Cash	\$ <u>1.60</u>	X	<u>100</u>	=	\$ <u>160.00</u>
Prepaid	\$ <u>1.60</u>	X	<u>122</u>	=	\$ <u>195.20</u>
Charges Paid	\$ <u>1.60</u>	X	<u>1</u>	=	\$ <u>1.60</u>
Reduced Priced Students					
Cash	\$ <u>.40</u>	X	<u>16</u>	=	\$ <u>6.40</u>
Prepaid	\$ <u>.40</u>	X	<u>55</u>	=	\$ <u>22.00</u>
Charges Paid	\$ <u>0</u>	X	<u>0</u>	=	\$ <u>0</u>
Student Meals Subtotal					\$ <u>385.20</u>
Total Potential Cash					\$ <u>548.20</u>
Actual Cash Deposited					\$ <u>548.20</u>
Difference					\$ <u>0</u>

<u>Ticket</u>	<u>Full-Priced</u>	<u>Reduced</u>	<u>Free</u>
Ending Ticket No.	<u>123</u>	<u>56</u>	<u>179</u>
Beginning Ticket No.	<u>1</u>	<u>1</u>	<u>1</u>
Total Sold	<u>122</u>	<u>55</u>	<u>178</u>

Explain any difference in potential cash and actual cash amounts. Do not force figures to balance. Do not adjust meal counts to balance cash collected.